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# ***TOWN OF SALISBURY***



***Annual Report  
1990***



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## TOWN OFFICERS

## MODERATOR

Edward D. Bailey, '91

## SELECTMEN

Ray Robbins, Sr., '93   Dorothea Lovejoy, '91   Kathleen Downes, '92

## ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

Margaret I. Warren

## TOWN CLERK

Dora Rapalyea, '91

## DEPUTY TOWN CLERK

Gayle Landry

## TAX COLLECTOR

Gayle Landry '91

## DEPUTY TAX COLLECTOR

Pamela Hutchins

## TREASURER

Norma C. Lovejoy, '91

## DEPUTY TREASURER

Mary Phillips

## SUPERVISORS OF THE CHECKLIST

Claribel Brockstedt, '96   Russell Benedict, '92   Fred Adams, '94\*\*  
Roy Downes, '91\*

## CHIEF OF POLICE

Gary R. Davis

## FIRE CHIEF

Edwin Bowne

## ROAD AGENT

Donald Nixon, '93

## LIBRARY TRUSTEES

Pamela Hutchins, '93   Patricia McDonough, '91   Sandra Miller, '92

## LIBRARIAN

Gail Clukay

## TRUSTEES OF TRUST FUNDS

Gudmund Ipsen, '93   Charlotte Hughes, '91   Polly Adams, '92

## HEALTH OFFICER

Dr. Paul S. Shaw

## FOREST FIRE WARDEN

Dennis Patten

## BUDGET COMMITTEE

Peter Merkes, '93	Norma C. Lovejoy, '91	David Chamberlin, '92
Sandra Miller, '93	Lawrence Reagen, '91	Charles Haight, '92
Edward Sawyer, '93	Donald Nixon, '91	Kenneth Mailloux, '92

Kathleen Downes (Ex officio)

## PLANNING BOARD

Robert Irving, '92	William Lovering, '93	Arthur Schaefer, Jr. '92
William McDuffie, '91		Dorothea Lovejoy (Ex officio)

## Alternates:

Gale Greiner	Mary Heath
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## ZONING BOARD OF ADJUSTMENT

Carolyn Wade, '93	Irene Plourde, '91	Dennis Melchin, '92
Mark Hutchins, '93	John Bentley, '91	

## Alternates

Steven Preston	Charles Bristol	Paul Brundrett
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## OVERSEER OF PUBLIC WELFARE

Board of Selectmen

## BUILDING INSPECTOR

Daisy Dunham

## DEPUTY BUILDING INSPECTOR

William Lovering

## RECREATION COMMITTEE

(To be elected)

## CONSERVATION COMMISSION

Douglas Greiner	Gale Greiner	Louise Andrus
Mark Chamberlin		Andrew Thompson

## RECYCLING COMMITTEE

Peg Boyles, Chairman	Ted Sprague
Susan Burkhardt, Secretary	Dennis Stewart
Donna Bourbeau	Doug Teel
Norma Lovejoy	Robert Underhill
Dorothea Lovejoy	Sharon Nicosia

\* Appointed

\*\* Resigned

## WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 1:00 PM to 7:30 PM  
ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 3:00 PM  
BUSINESS MEETING AT 7:30 PM

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 12th day of March, 1991 at one o'clock in the afternoon to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.
2. To see if the Town will vote to adopt the provisions of RSA 466:30-a which makes it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition & exhibition or training for such. (By Official Ballot)

And to act upon the following subjects at the Business Meeting at 7:30 PM.


3. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.
4. To see if the Town will vote to raise and appropriate the sum of twenty-five hundred dollars (\$2,500) to be added to the Emergency Services Equipment Capital Reserve Fund, established in 1987.
5. To see if the Town will vote to raise and appropriate the sum of twenty-five hundred dollars (\$2,500) to be added to the Highway Equipment Capital Reserve Fund, established in 1971.
6. To see if the Town will vote to appropriate the sum of twenty-two hundred dollars (\$2,200) for the purchase of a wing and to authorize the withdrawal of the twenty-two hundred dollars (\$2,200) from the Highway Capital Reserve Fund for that purpose.



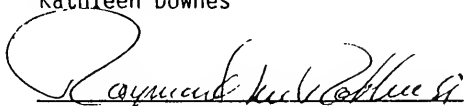
7. To see if the Town will vote to raise and appropriate the sum of two thousand dollars (\$2,000) to be added to the Recreational Facilities Capital Reserve Fund, established in 1987.
8. To see if the Town will vote to appropriate the sum of one thousand dollars (\$1,000) for the general maintenance of Town cemeteries and to authorize the transfer of one thousand dollars (\$1,000) from the Cemetery Trust Funds for that purpose.
9. To see if the Town will vote to designate the Board of Selectmen as agents to expend funds from the Road Maintenance Capital Reserve Fund as approved under Article 17 at Town Meeting, March 12, 1985, pursuant to RSA 35:15 for the Blackwater Flood Control Reservoir, established at Town Meeting, March 8, 1949 under Article 22.
10. To see if the Town will vote to raise and appropriate the sum of six thousand three hundred and fifty dollars (\$6,350) (\$3,175 to be raised by taxation, the remainder to be matched by a \$3,175 grant from the Governor's Recycling Grants Program), for the purpose of constructing a recycling facility at the Salisbury Transfer Station. This appropriation is contingent upon actual receipt of the State's share. The recycling facility will consist of a trailer for storing and transporting recyclable materials and a stationary deposit area where the public will deposit recyclable materials.
11. To see if the Town will vote by ballot on the following question:  
Shall we adopt Optional Adjusted Elderly Exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$5,000; for a person 75 years of age up to 80 years, \$10,000; for a person 80 years of age or older, \$20,000. To qualify, the person must have been a New Hampshire resident for at least five (5) years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets not in excess of \$75,000 excluding the value of the person's residence.  
(By Ballot)

12. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.
13. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7.
14. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the Town, any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.
15. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require, pursuant to RSA 80:42.
16. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under twenty-five hundred dollars (\$2,500).
17. To transact any other business that may legally come before this meeting.

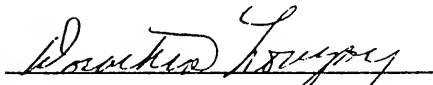
GIVEN UNDER OUR HANDS & SEAL, THIS 18th DAY OF February, 1991


  
Dorothea Lovejoy, Chairman

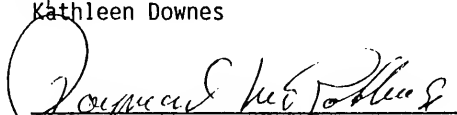
  
Kathleen Downes

  
Raymond M. Robbins, Sr.

A true copy of the 1991 Salisbury Town Warrant - Attest:

  
Dorothea Lovejoy, Chairman

  
Kathleen Downes

  
Raymond M. Robbins, Sr.

## PROPOSED BUDGET 1991

	Actual Appropriations 1990	Actual Expenditures 1990	Select- men's Budget 1991	Recom- mended by Budget Committee 1991	Not Recom- mended by Budget Committee
PURPOSES OF APPROPRIATIONS					
GENERAL GOVERNMENT					
Town Officers' Salary	\$ 17,000	\$ 17,986	\$ 11,500	\$ 11,500	
Town Officers' Expenses	27,550	29,383	35,800	35,800	
Election and Registration Expenses	1,500	1,447	750	750	
Cemeteries	3,000	1,870	3,000	3,000	
General Government Buildings	11,000	8,441	9,000	9,000	
Reappraisal of Property	22,000	33,249			
Planning and Zoning	3,800	1,448	3,976	3,976	
Legal Expenses	7,000	2,961	5,000	5,000	
Advertising and Regional Association	1,250	1,666	1,600	1,600	
PUBLIC SAFETY					
Police Department	13,391	12,608	12,976	12,976	
Fire Department	25,210	19,486	21,500	21,500	
Civil Defense	1		1	1	
Building Inspection	2,500	1,828	2,200	2,200	
HIGHWAYS, STREETS & BRIDGES					
Town Maintenance	78,250	96,757	78,250	78,250	
Highway Projects	57,200	37,854	43,700	43,700	
Street Lighting	1,300	1,275	1,300	1,300	
SANITATION					
Transfer Station	45,720	42,068	45,620	45,620	

Recycling	1,000	30	7,100	7,100
HEALTH				
Health Department	100		100	100
Hospitals and Ambulances	1,850	1,838	1,850	1,850
Animal Control	100		100	100
WELFARE				
General Assistance	6,000	7,594	10,000	10,000
Community Action Programs	927	927	973	973
Mediation	1		1	1
CULTURE AND RECREATION				
Library	8,300	8,300	7,691	7,691
Parks and Recreation	1,850	1,813	1,420	1,420
Patriotic Purposes	1,530	983	1,500	1,500
Conservation Commission			915	915
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	27,667	27,667	32,667	32,667
Interest Expense—Long-Term Bonds & Notes	13,400	8,683	10,000	10,000
Interest Expense—Tax Anticipation Notes	1	9946	1	1
Tax Antic. Note			1	1
CAPITAL OUTLAY				
Landfill Closing	130,000	39,092	1	1
Highway Equipment - Wing			2,200	2,200
OPERATING TRANSFERS OUT				
Payments to Capital Reserve Funds:	5,000	5,000	7,000	7,000
MISCELLANEOUS				
FICA, Retirement & Pension Contributions	3,000	3,692	4,500	4,500
Insurance	17,200	11,178	17,125	17,125
Unemployment Compensation	250	169	250	250
TOTAL APPROPRIATIONS	\$551,848	453,627	381,578	381,578

	Estimated Revenues 1990	Actual Revenues 1990	Selectmen's Budget 1991	Estimated Revenues 1991
<b>SOURCES OF REVENUE</b>				
<b>TAXES</b>				
Yield Taxes	7,500	18,562	19,000	19,000
Interest and Penalties on Taxes	6,000	10,512	14,000	14,000
Land Use Change Tax	1,500	2,472	1,500	1,500
<b>INTERGOVERNMENTAL REVENUES—STATE</b>				
Shared Revenue—Block Grant	18,000	26,134	18,000	18,000
Highway Block Grant	32,000	32,049	32,000	32,000
Matching State Funds			3,175	3,175
<b>PAYMENT IN LIEU OF TAXES</b>				
State-Federal Forest Land/Recreation Land/Flood Land	700	2,941	1,000	1,000
Flood Reimbursement	27,000	15,542	15,000	15,000
<b>INTERGOVERNMENTAL REVENUES—FEDERAL</b>				
PILT	1,750	1,851	1,750	1,750
<b>LICENSES AND PERMITS</b>				
Motor Vehicle Permit Fees	65,000	62,977	60,000	60,000
Dog Licenses	750	1,070	1,000	1,000
Business Licenses, Permits and Filing Fees	300	4,710	4,500	4,500
<b>CHARGES FOR SERVICES</b>				
Income from Departments	4,500	6,073	5,000	5,000
Rent of Town Property	300	1,500	300	300
<b>MISCELLANEOUS REVENUES</b>				
Interest on Deposits	7,500	18,064	7,500	7,500
Sale of Town Property	1	40	1	1
High Water Reimbursement		15,542	1,900	1,900

OTHER FINANCING SOURCES

Proceeds of Bonds and Long-Term Notes  
Withdrawals from Capital Reserve

130,000	30,000	
20,000	64,159	26,253
<hr/>	<hr/>	<hr/>
\$322,801	\$315,208	\$211,879
		<hr/>
		\$211,879

TOTAL REVENUES AND CREDITS

Total Appropriations

381,578

Less: Amount of Estiminated Revenues, Exclusive of Taxes

211,879

Amount of Taxes to be Raised (Exclusive of School  
and County Taxes)

169,699

## SUPPLEMENTAL SCHEDULE

**10% Limitation per RSA 32:8**

Total Amt. recommended by Bud.

Committee \$381,578

## LESS EXCLUSIONS:

Principal: Long Term Bonds &amp; Notes \$32,667

Interest: Long Term Bonds &amp; Notes 10,000

Capital Outlays funded from Long Term

Bonds &amp; Notes per RSA 33:8 &amp; 33:7-b 2,200

44,867

Amount Recommended less Exclusions

\$336,711

10% of Amt. Recommended less

Exclusions \$ 33,671

Add Amt. Recommended by Bud. Comm. 381,578

Maximum Amount That May Be Appropriated

By Town Meeting \$415,249



**1990 EXPENDITURES AND  
1991 SELECTMEN'S PROPOSALS**

Breakdown for line items

Line Item	1990 Appropriation	1990 Expenditures	1991 Proposal
Town Officer's Salaries	<u>\$ 12,500</u>	<u>\$ 12,235</u>	<u>\$ 11,500</u>
a. Selectmen	6,000	6,000	5,400
b. Treasurer	1,000	1,000	900
c. Deputy Treasurer	500	500	500
d. Tax Collector	1,750	1,750	1,750
e. Deputy Tax Collector	750	623	600
f. Town Clerk	1,750	1,750	1,750
g. Deputy Town Clerk	750	612	600
Town Office Expenses	<u>\$ 32,050</u>	<u>\$ 35,095</u>	<u>\$ 35,800</u>
a. Labor	16,000	15,555	14,500
b. Telephone	1,000	814	1,000
c. Mileage	400	140	300
d. Audit	3,150	3,150	3,150
e. Town Report	1,700	1,212	1,500
f. Tax Preparation	2,000	3,742	3,500
g. Postage	600	512	600
h. County Fees	300	348	350
i. General Expenses	1,400	3,009	2,000
j. Supplies	1,000	862	1,000
k. Tax Collector Fees	2,500	3,528	3,400
l. Town Clerk Fees	2,000	2,223	4,000
m. Training	0	0	500
Election & Registration	\$ 1,500	\$ 1,447	\$ 750
Cemeteries	\$ 3,000	\$ 1,870	\$ 3,000
Town Buildings:	<u>\$ 11,000</u>	<u>\$ 8,452</u>	<u>\$ 9,000</u>
a. Fuel	3,000	2,705	3,000
b. Electricity/& Elec. Heat	2,500	3,118	3,000
c. Maintenance	2,500	2,629	3,000
d. Projects	3,000	0	0
Legal Expenses	\$ 7,000	\$ 2,961	\$ 5,000
Association Dues	\$ 1,250	\$ 1,666	\$ 1,600

Police Department	<u>\$ 15,775</u>	<u>\$ 12,409</u>	<u>\$ 12,976</u>
a. Labor	10,400	7,395	8,326
b. Cruiser Expenses	1,250	987	950
c. General Expenses	1,300	1,138	800
d. Telephone	1,400	1,301	900
e. Dispatch	1,425	1,424	2,000
f. Training	0	164	0
Fire Department	<u>23,100</u>	<u>\$ 17,315</u>	<u>\$ 21,500</u>
a. Maintenance	3,500	2,670	4,000
b. Dispatch	3,500	3,410	3,500
c. Training	1,000	15	500
d. Miscellaneous	500	623	500
e. Radio/Pager Maintenance	500	467	1,000
f. Telephone	500	319	500
g. Rescue (Penacook)	3,500	3,500	4,000
h. Incentive Pay	4,000	2,700	3,000
i. Rescue Operation	1,500	1,344	1,500
j. New Equipment	3,600	2,017	2,000
k. Forest Fires	1,000	250	1,000
Civil Defense	1	0	1
Building Inspector	\$ 2,500	\$ 1,828	\$ 2,220
Planning/Zoning Boards	\$ 3,800	\$ 1,448	\$ 3,976
Conservation Commission	\$ 0	\$ 0	\$ 915
Recycling	\$ 1,000	\$ 30	\$ 7,100
Highway Department	<u>\$ 78,250</u>	<u>\$ 80,309</u>	<u>\$ 78,250</u>
a. Summer Maintenance	15,000	16,798	15,000
b. Winter Maintenance	60,000	60,413	60,000
c. Brush Cutting	2,500	2,348	2,500
d. Payment to Warner	750	750	750
Highway Projects	<u>\$ 57,200</u>	<u>\$ 37,854</u>	<u>\$ 43,700</u>
a. Paved Roads	31,600	25,910	32,000
b. Unpaved Roads	18,600	7,322	7,700
c. Trees, Debris Removal	7,000	4,622	4,000

Transfer Station	<u>\$ 46,720</u>	<u>\$ 42,065</u>	<u>\$ 45,620</u>
a. Operating Cost (local)	30,620	27,151	30,620
b. Transfer Station Co-op (tipping fees)	15,000	14,913	15,000
Health Department	\$ 100	\$ 0	\$ 100
VNA/Hospitals	\$ 1,850	\$ 1,838	\$ 1,850
Animal Control	\$ 100	\$ 0	\$ 100
General Assistance	\$ 6,000	\$ 7,594	\$ 10,000
CAP	\$ 927	\$ 927	\$ 973
Mediation Program	\$ 1	\$ 0	\$ 1
Library	\$ 8,300	\$ 8,300	\$ 7,691
Recreation	\$ 1,850	\$ 1,813	\$ 1,420
Patriotic Purposes	\$ 1,530	\$ 983	\$ 1,500
Capital Outlay	<u>\$ 16,000</u>	<u>\$ 7,186</u>	<u>\$ 2,202</u>
a. Hydrogeological Tests	0	0	1
b. Closure Engineering	16,000	7,188	1
c. Highway Equipment	0	0	2,200
Capital Reserve Funds	<u>\$ 5,000</u>	<u>\$ 0</u>	<u>\$ 7,000</u>
a. Recreation	0	0	2,000
b. Emergency Services	5,000	0	2,500
c. Highway Equipment	0	0	2,500
Insurance	<u>\$ 17,200</u>	<u>\$ 15,451</u>	<u>\$ 15,582</u>
a. Workman's Compensation	4,350	2,676	2,707
b. Town Officer's Bond	700	625	625
c. NHMA Insurance Pool	10,500	10,500	10,500
d. Public Officials Liability	1,650	1,650	1,650
Unemployment Compensation	\$ 250	\$ 217	\$ 250

## SELECTMEN'S REPORT

The financial condition of the Town in 1990 has not improved due to the economy. Although the Budget Committee tried to keep costs at approximately the same level as the previous year, little was done by the voters of the Town to curtail school and county costs. As a result of all this we had to borrow \$200,000. on notes of the Town in anticipation of taxes. This is the first time the Town of Salisbury has had to do this in some time.

Along with the economy, building of new homes has declined - only 5 new home permits were issued. The Planning Board has held two public hearings on a revised Master Plan, most of the credit for this project goes to Gale and Douglas Greiner who has spent untold hours on research and compiling the information in this plan. Subdivisions also slacked off a little, however, two large subdivisions may be forth coming in the next year or two.

The police continue to have problems at South Road Bridge. There was an accident on the bridge this summer - fortunately not too serious, but undoubtedly caused a few anxious moments and monetary stress to one of our citizens. It is hoped God will continue to look favorably on the Town and no further problems occur. As a result of the incident at the South Road Bridge, the Selectmen have adopted the following regulation: In accordance with RSA 41:11 and RSA 47:17 VII & VIII, there shall be No Diving or Loitering on the South Road Bridge, said South Road Bridge to be used for moving vehicle and pedestrian traffic only. Violation of this regulation shall be punishable by a fine not to exceed \$1,000. (Adopted 8-3-90)

Peter's Bridge is completed - hardly looks like Salisbury; however a great asset to the Town. The roads have again presented problems primarily due to torrential downpours and lumber operations. Mill Brook area, Couthtown Road, Scribner's Corner, New Road, Rabbitt Road and Little Hill Road were hardest hit with rains, while Warner Road (Tucker Pond Road) has suffered with the heavy lumber loads. Flood funds were applied for - 50% federal, 25% state, and 25% local - it did not cover the total damage. The replacement of a culvert on Brook Road was not accomplished again due to high water and the replacement of Peter's Bridge.

Two new committees were formed this year. One, the Conservation Commission, headed by Gale and Douglas Greiner, and as stated previously their time has been devoted to the revision of the Master Plan. This Commission gives added input to the Planning Board. The second committee is for Recycling, headed by Peg Boyles. Hopefully in 1991 we will be recycling not only iron but glass, certain plastics, aluminum and cardboard. This is not mandatory but it is hoped that everyone will get behind this effort to reduce our tonnage going to the Penacook incinerator, and therefore our costs to same.

The Transfer Station is up and running with no foreseeable problems. The Salisbury Brownie Troop #839 and the Junior Girl Scout Troop #602 volunteered to pick-up the grounds for the Town and really did a great job. As you will notice the tire and metal piles are gone and piles are being maintained much more carefully. As you are also all aware the Town is implementing a new dump permit and they can be picked up at the Town Clerk's desk or from the Selectmen or Administrative Assistant. The fee is \$1.00 each, with a limit of 2 per family. This charge is to defray the cost of printing the decals. Soon the transfer station will house a recycling center and these stickers will be mandatory for use of the transfer station and recycling facility. Everyone's cooperation is greatly appreciated.

The Town was saddened with the passing of Dana Parks, Jr., former Moderator for 18 years; Newton DeHaro, former Planning Board member; and Salisbury's oldest citizen and holder of the Boston Post Cane Mrs. Myrtle McLaughlin. Mr. C. Lawrence Barber is now the holder of the cane.

The Town signed a franchise agreement with Showcase Cablevision of New England, however, as of December 31st, 1990 the Franchise Manager, David Bourque, with whom the town had been working, was no longer employed by Showcase. No official word has been received from Showcase in regard to their obligation to Salisbury as of this writing, however, the Selectmen are keeping a watchful eye on the matter.

The State Department of Revenue Administration completed the Town's revaluation in November and the Town is now at 100% valuation. A reasonable comment would be that land values have skyrocketed in the past ten years. Many complaints were heard and questions answered by the State Assessors at their informal hearings in November.

The Town's Administrative Assistant, Gail Olson, resigned effective August 31st, to accept a position in Ashland, NH. We wish Gail the best of luck in her future endeavors. We were fortunate to have Margaret Warren, who had been the Selectmen's secretary for nearly four years, replace Gail as of September 1st. The Administrative Assistant position is no longer shared with Andover per a Town Meeting vote last year for Andover to go to a full time Administrator. The Administrative Assistant's hours at the Selectmen's Office are now Tuesday and Thursdays from 9 AM to 12 Noon. Louise Andrus was hired as the Selectmen's secretary, and all of this was done with a minimum of confusion and/or of disruption.

The Town also received, with regret, the resignation of Fred Adams as Supervisor of the Checklist. Fred has been a Supervisor for about 55 years - his long term of service to the community not only as a Supervisor, but also as Moderator of the School District, Planning Board member, and Town Treasurer. The Board expresses its sincere appreciation for his endeavors on behalf of the Town. Roy Downes has been chosen to serve as a Supervisor until next Town Meeting.

Since this past fall all of us have heard a great deal about Operation Desert Shield. At this time the Selectmen feel it worth noting that Salisbury, with a population just shy of 1,000 has six (6) people stationed in Saudi Arabia. They are:

John Schaefer, Paul Bartz, David Beecher, Sam Chamberlin,  
Bruce W. Sanders and Vicki Koch.

There are also many other service-connected men and women from Salisbury who will no doubt be called upon by the military in one capacity or another and we wish them ALL a safe and speedy return to safer shores.

The Board of Selectmen wish to thank its citizens for their support this past year. Hopefully more and more of you will get involved not only to make this a good Town, but also a better Town in which to live.

Respectfully submitted,

Dorothea Lovejoy, Chairman  
Kathleen Downes  
Ray Robbins

## SALISBURY PLANNING BOARD

The Planning Board has been spending a great deal of time during 1990 discussing the ideal future for Salisbury. In March, we completed and adopted the revision of the Subdivision Regulations which had been started some months earlier. We then began the task of updating and rewriting our Master Plan, which will guide us in revising future ordinances and regulations. A Master Plan committee headed by Gale and Doug Grenier put in many long hours, including a display at Old Home Day, and has been instrumental in compiling the necessary data and pulling it into a readable and understandable format. Unfortunately the public hearings we held to discuss the plans were not as well attended as we would have hoped, but we appreciate the valuable input from those that came. We are continuing in 1991 to work toward the adoption of the new Master Plan. As this goes to press we are discussing the Future Land Use section which deals with potential revisions to the Town Zoning districts.

The Central New Hampshire Regional Planning Commission prepared a management and protection plan for the Beaverdam Brook Watershed which flows from the central part of Salisbury through Boscawen to Walker Pond. The plan outlines steps to be taken to preserve the water quality of Walker Pond which supplies drinking water to Boscawen. The Board voted not to adopt the plan at this time, but to include it in a future comprehensive water quality plan for the Town.

The Board has held hearings and voted on several subdivisions during the past year, of which the largest was six lots on New Road. We are starting to see signs that future development will be of a different scope than that which we have seen in the past; that the growth which has affected mostly communities to our south is headed our way soon. In late 1990 we had a preliminary meeting on a thirty one lot subdivision on Mill Road south of Peter's Bridge, and have had initial discussions with a land planner involved in the subdivision of a six hundred acre parcel on North Road into house lots. Given the magnitude of either of these subdivisions, and the potential impact on the Town, we strongly encourage interest and attendance at our hearings or at our monthly meetings.

I wish to thank all Board members and alternates, and the members of the Master Plan committee for their time and effort in the past year. I hope you're not burned out yet; there's a lot more to do!

Respectfully submitted,

Bob Irving, Chairman

John Schaefer

Bill MacDuffie

Bill Lovering

Dorothea Lovejoy, ex officio

Alternates - Mary Heath, Gerry Burgess, Gale Greiner

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1990**

-DR.-

	1991 Fiscal Year:	Levies Of: 1990	Prior 1989
Uncollected Taxes - Beginning of			
Property Taxes	\$	\$	\$372,001.83
Land Use Change Tax			72.30
Yield Taxes			294.00
 Taxes Committed to Collector:			
Property Taxes		1,121,926.72	
Land Use Change Tax		4,940.00	
Yield Taxes		18,385.59	
 Added Taxes:			
Property Taxes		1,889.81	
 Overpayments:			
Property Taxes		8,264.61	
 Interest Collected on Delinquent Taxes:		<u>1,957.85</u>	<u>8,555.39</u>
 TOTAL DEBITS	\$	\$1,157,364.58	\$380,923.52

-CR.-

Remittances to Treasurer During Fiscal Year:			
Property Taxes	\$	\$ 908,751.06	\$370,863.74
Land Use Change Tax		2,400.00	72.30
Yield Taxes		18,268.13	294.00
Interest on Taxes		1,957.85	8,555.39
 Abatements Made During Year:			
Property Taxes		15,134.32	1,138.09
 Uncollected Taxes - End of Fiscal Year:			
Property Taxes		208,185.76	
Land Use Change Tax		2,540.00	
Yield Taxes		<u>127.46</u>	<u>          </u>
 TOTAL CREDITS	\$	\$ 157,364.58	\$380,923.52



**SUMMARY OF TAX SALES ACCOUNTS**  
**Fiscal Year Ended December 31, 1990**

-DR.-

	Tax Sale/Lien on Account of 1989	1988	(1987 Tax Sale)
Balance of Unredeemed Taxes			
Beginning of Fiscal Year: \$	\$9,769.06		\$ 5,265.76
Taxes Sold/Executed to Town			
During Fiscal Year:	74,521.46		
Interest Collected After			
Sale/Lien Execution:	<u>2,687.36</u>	<u>1,313.91</u>	<u>2,048.31</u>
	\$77,208.82	\$11,082.97	\$ 7,314.07

-CR.-

Remittances to Treasurer During Fiscal Year:			
Redemptions	\$41,526.23	\$8,030.03	\$ 5,265.76
Interest & Cost After Sale	2,673.88	1,313.91	2,048.31
Unredeemed Taxes End of Year	<u>33,008.71</u>	<u>1,739.03</u>	
TOTAL CREDITS	\$77,208.82	\$11,082.97	\$ 7,314.07

**TOWN CLERK'S REPORT**  
**For the Year Ending December 31, 1990**

Another year has come to an end and this marks the completion of my sixth year as your Town Clerk. There have been many changes in this office over the last few years and I hope you have been pleased with them.

As you know, we, the Town Clerk and Deputy Town Clerk, have been giving out Motor Vehicle stickers, new plates and able to do vehicle transfers. As Municipal Agents for the State of New Hampshire we are able to provide these services not only to Salisbury residents but to residents for other towns, thus providing additional revenues for our town.

I have registered with the State of New Hampshire for additional training. This new training will enable me to offer the service of Boat Registrations. In the future, I will take on additional training, and continue to market these services to the surrounding towns, which will increase revenues for Salisbury.

I have been requested, by the Selectmen, to issue Land Fill Permits to land owners of Salisbury. The charge, of \$1.00, is to cover the cost of the sticker.

We have in Salisbury many invaluable Town Clerk Vital Record books, the oldest of which dates back to 1797. I have talked with the Board of Selectmen about preserving them. The Board has been very receptive to this idea and is looking into alternative financing.

Town Clerk Revenues

Motor Vehicle Permits	\$62,977.00
N.H.M.V. Stickers	544.50
Land Fill Permits	128.00
Marriage Licenses	233.00
Dog Licenses	1,070.00
Filing Fees	<u>6.00</u>
 TOTAL	 \$64,958.50

In conclusion I would like to say that it has been my pleasure to serve you for these past years and I look forward to many more.

Respectfully Submitted,  
Dora Rapalyea  
Town Clerk

SCHEDULE OF TOWN PROPERTY

Academy Hall - building, contents. . . . .	\$286,000.
Town Hall - building, contents . . . . .	198,500.
Library - building, contents . . . . .	111,000.
Fire Department - building, contents (trucks)	272,000.
Salt Shed. . . . .	10,000.
Land . . . . .	174,400.

SUMMARY INVENTORY

Land. . . . .	\$ 32,322,500.
Buildings . . . . .	32,500,804.
Utilities . . . . .	3,187,857.
Mobile Homes. . . . .	471,350.
Elderly Exemptions. . . . .	75,000.

Number of War Service Credits: 97

TAX RATE APPROVAL LETTER

October 30, 1990

Taxes Committed to Collector:	
Town Property Taxes Assessed. . . .	<u>\$ 1,125,493.</u>
Total Gross Property Taxes. . . . .	\$ 1,125,493.
Less: Est. War Service Credits. . . .	<u>9,650.</u>
Net Property Tax Commitment . . . . .	\$ 1,115,843.
Net School Appropriations . . . . .	\$ 789,989.
County Net Assessment . . . . .	\$ 92,643.

TAX RATE - TOWN: \$17.42

TAX RATE

Municipal. . . . .	\$ 3.99
County . . . . .	1.42
School . . . . .	12.01

TAX RATE (per \$1,000.) - \$17.42

**Plodzik & Sanderson Professional Association**  
193 North Main Street Concord, N.H. 03301 (603)225-6996

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*INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

To the Members of  
the Board of Selectmen  
Town of Salisbury  
Salisbury, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Salisbury as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Salisbury as of December 31, 1990, and the results of its operations and cash flows of nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

January 11, 1991

*Plodzik & Sanderson*  
*Professional Association*

EXHIBIT A  
TOWN OF SALISBURY  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1990

	Governmental Fund Types			Fiduciary Fund Type Trust Funds	Account Group General Long- Term Debt	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects			December 31, 1990	December 31, 1989
<b>ASSETS AND OTHER DEBITS</b>							
<b>Assets</b>							
Cash and Equivalents	\$294,583	\$1,610	\$	\$307,434	\$	\$ 603,627	\$ 419,322
Investments				73,064		73,064	73,065
<b>Receivables</b>							
Taxes	245,601					245,601	387,403
Intergovernmental	16,172	2,590		8,750		18,762	18,762
Interfund Receivable	2,590		50,112			61,452	45,380
<b>Other Debits</b>							
Amount to Be Provided for Retirement of General Long-Term Debt					115,333	115,333	113,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$558,946</b>	<b>\$4,200</b>	<b>\$50,112</b>	<b>\$389,248</b>	<b>\$115,333</b>	<b>\$1,117,839</b>	<b>\$1,038,170</b>
<b>LIABILITIES AND EQUITY</b>							
<b>Liabilities</b>							
Accounts Payable	\$	\$	\$	\$	\$	\$ 2,349	\$ 2,349
Intergovernmental Payable	405,046			133,479		538,525	474,475
Interfund Payable	58,862	2,590				61,452	45,380
Escrow and Performance Deposits	1,000					1,000	
Other Current Liabilities	6,205					6,205	
General Obligation Debt Payable					115,333	115,333	113,000
<b>Total Liabilities</b>	<b>471,113</b>	<b>2,590</b>		<b>133,479</b>		<b>722,515</b>	<b>635,204</b>
<b>Equity</b>							
<b>Fund Balances</b>							
Reserved for Endowments				23,486		23,486	22,304
Reserved for Encumbrances	51,313			232,283		51,313	62,111
Reserved for Special Purposes			50,112			282,395	311,046
Unreserved							
Undesignated	36,520	1,610		255,769		38,130	7,505
<b>Total Equity</b>	<b>87,833</b>	<b>1,610</b>	<b>50,112</b>			<b>395,324</b>	<b>402,366</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$558,946</b>	<b>\$4,200</b>	<b>\$50,112</b>	<b>\$389,248</b>	<b>\$115,333</b>	<b>\$1,117,839</b>	<b>\$1,038,170</b>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B  
TOWN OF SALISBURY  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1990

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue		December 31, 1990	December 31, 1989
<b>Revenues</b>					
Taxes	\$1,163,727	\$	\$	\$1,163,727	\$ 945,869
Licenses and Permits	64,121			64,121	67,925
Intergovernmental	79,803	18,132		97,935	77,574
Charges for Services	7,516	116		7,632	5,222
Miscellaneous	24,124	274	17,026	41,424	28,910
<b>Other Financing Sources</b>					
Operating Transfers In	11,250	8,300	5,000	68,709	72,448
Proceeds of Long-Term Debt				30,000	108,000
<b>Total Revenues and Other Financing Sources</b>	<b>1,350,641</b>	<b>26,822</b>	<b>22,026</b>	<b>1,473,648</b>	<b>1,305,948</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	137,161			137,161	89,830
Public Safety	33,922			33,922	38,303
Highways, Streets, Bridges	133,391	18,132		151,523	177,842
Sanitation	42,095			42,095	18,126
Health	1,838			1,838	1,870
Welfare	8,521			8,521	1,584
Culture and Recreation	2,796	7,940		10,736	12,775
Capital Outlay	29,942		69,427	99,369	169,852
Debt Service					
Principal	27,667			27,667	5,000
Interest	18,299			18,299	660
<b>Other Financing Uses</b>					
Operating Transfers Out	895,932		55,409	951,341	743,773
<b>Total Expenditures and Other Financing Uses</b>	<b>1,331,564</b>	<b>26,072</b>	<b>55,409</b>	<b>1,482,472</b>	<b>1,260,015</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	19,077	750	( 31,383)	( 8,824)	45,933
<b>Fund Balances - January 1</b>	68,756	860	265,666	380,662	334,729
<b>Fund Balances - December 31</b>	<b>\$ 87,833</b>	<b>\$ 1,610</b>	<b>\$232,281</b>	<b>\$ 371,838</b>	<b>\$ 380,662</b>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF SALISBURY**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actuals**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1990**

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
<b>Revenues</b>									
Taxes	\$1,140,181	\$1,163,727	\$23,546	\$	\$	\$	\$1,140,181	\$1,163,727	\$23,546
Licenses and Permits	61,090	64,121	( 3,031)				61,090	64,121	3,031
Intergovernmental	79,809	79,803	6	18,132	18,132		79,809	97,935	18,126
Charges for Services	4,800	7,616	( 2,816)	116	116		4,800	7,732	2,932
Miscellaneous	11,040	24,124	13,084	274	274		11,040	24,398	13,358
<b>Other Financing Sources</b>									
Operating Transfers In	31,250	11,250	( 20,000)	8,300	8,300		39,550	19,550	( 20,000)
<b>Total Revenues and</b>									
<b>Other Financing Sources</b>	<u>1,328,170</u>	<u>1,350,641</u>	<u>22,471</u>	<u>8,300</u>	<u>26,822</u>	<u>18,522</u>	<u>1,336,470</u>	<u>1,377,463</u>	<u>40,993</u>
<b>Expenditures</b>									
<b>Current</b>									
General Government	141,040	137,161	3,879				141,040	137,161	3,879
Public Safety	41,102	33,922	7,180				41,102	33,922	7,180
Highways, Streets, Bridges	156,445	133,391	23,054	18,132	18,132	( 18,132)	156,445	151,523	4,922
Sanitation	46,720	45,095	1,625				46,720	42,095	4,625
Health	2,050	1,838	212				2,050	1,838	212
Welfare	6,928	8,521	( 1,593)				6,928	8,521	( 1,593)
Culture and Recreation	3,380	2,796	584				3,380	2,796	584
Capital Outlay	55,616	29,942	25,674	8,300	7,940	360	55,616	29,942	25,674
Debt Service									
Principal	27,667	27,667					27,667	27,667	
Interest	13,401	18,299	( 4,898)				13,401	18,299	( 4,898)
<b>Other Financing Uses</b>									
Operating Transfers Out	895,932						895,932		
<b>Total Expenditures and</b>									
<b>Other Financing Uses</b>	<u>1,390,281</u>	<u>1,331,564</u>	<u>58,717</u>	<u>8,300</u>	<u>26,072</u>	<u>( 17,772)</u>	<u>1,398,581</u>	<u>1,357,636</u>	<u>40,945</u>
<b>Excess (Deficiency) of Revenues and</b>									
<b>Other Financing Sources Over (Under)</b>	( 62,111)	19,077	81,188		750	750	( 62,111)	19,327	81,938
<b>Expenditures and Other Financing Uses</b>									
<b>Fund Balances - January 1</b>	68,756	68,756		860	860		69,616	69,616	
<b>Fund Balances - December 31</b>	<u>\$ 6,645</u>	<u>\$ 87,933</u>	<u>\$81,188</u>	<u>\$ 860</u>	<u>\$ 1,610</u>	<u>\$ 750</u>	<u>\$ 7,505</u>	<u>\$ 89,443</u>	<u>\$81,938</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D  
TOWN OF SALISBURY  
Statement of Revenues, Expenses and Changes in Fund Balance  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1990

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	<u>Fiduciary Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u> Town Trusts	<u>Total</u> <u>(Memorandum Only)</u> <u>December 31,</u> <u>1989</u>
<u>Operating Revenues</u>		
Charges for Sales and Services		
Interest and Dividends	\$ 1,347	\$ 1,302
<u>Operating Expenses</u>		
Cemetery Maintenance	<u>165</u>	<u>134</u>
<u>Net Income</u>	1,182	1,168
<u>Fund Balance - January 1</u>	<u>22,304</u>	<u>21,136</u>
<u>Fund Balance - December 31</u>	<u>\$23,486</u>	<u>\$22,304</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT E  
TOWN OF SALISBURY  
Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1990

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	<u>Fiduciary Fund Type</u> <u>Nonexpendable</u> <u>Trust Funds</u> Town Trusts	Total (Memorandum Only) December 31, 1989
<u>Cash Flows From Operating Activities</u>		
Cash Paid to Suppliers and Employees	(\$ 165)	(\$ 134)
Interest and Dividends Received	<u>1,347</u>	<u>1,302</u>
<u>Net Cash Provided (Used)</u> <u>By Operating Activities</u>	<u>1,182</u>	<u>1,168</u>
<u>Net Increase In Cash</u>	1,182	1,168
<u>Cash - January 1</u>	<u>22,304</u>	<u>21,136</u>
<u>Cash - December 31</u>	<u>\$23,486</u>	<u>\$22,304</u>

The notes to the financial statements are an integral part of this statement.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Salisbury, New Hampshire operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

*A. Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Salisbury includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

*B. Basis of Presentation*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

*GOVERNMENTAL FUND TYPES*

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Salisbury Free Library and Federal Disaster Funds.

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

*FIDUCIARY FUND TYPES*

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

*ACCOUNT GROUPS*

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This group of accounts is established to account for all long-term debt of the Town.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

*Total Columns (Memorandum Only) on Combined Statements*

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

*Comparative Data*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

*C. Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

*D. Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Beginning Fund Balance -	
Reserved For Encumbrances	<u>\$62,111</u>

*E. Assets, Liabilities and Fund Equity*

*1. Cash and Equivalents*

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

*2. Investments*

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

*3. Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

#### 4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

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reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

6. *Fund Equity**Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

F. *Vacation and Sick Pay*

The Town does not have any formal vacation or sick leave policies.

## NOTE 2 - ASSETS

A. *Cash and Investments*

At year end, the carrying amount of the Town's cash deposits is \$603,627 and the bank balance is \$635,453. Of the bank balance, \$302,574 was covered by Federal depository insurance, and \$332,879 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds, except those authorized under RSA 35:6, may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are categorized as to risk assumed at year end.

	Category			Carrying Amount	Market Value
	1	2	3		
Corporate Bonds	\$20,131	\$	\$	\$20,131	\$20,000
Common Stocks	52,933	—	—	52,933	43,200
<b>Total Investments</b>	<b>\$73,064</b>	<b>\$-0-</b>	<b>\$-0-</b>	<b>\$73,064</b>	<b>\$63,200</b>

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town's name.

**B. Property Taxes**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$12,490 and expenditures amounted to \$23,731. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.



## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

## C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 2,590	\$58,862
<u>Special Revenue Fund</u>		
Federal Disaster		2,590
Capital Projects Funds	50,112	
<u>Trust Funds</u>		
Capital Reserve Funds	8,750	
<u>Totals</u>	<u>\$61,452</u>	<u>\$61,452</u>

## NOTE 3 - LIABILITIES

## A. Intergovernmental Payable

The Town has recorded \$405,046 as an intergovernmental payable which represents the balance of the school district assessment due to be paid to the Merrimack Valley School District during the six-month period ending June 30, 1991.

## B. Long-Term Debt

## 1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	\$113,000
New Debt Incurred	30,000
General Obligation Debt Retired	( 27,667)

General Obligation Debt Payable, December 31, 1990 \$115,333

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$40,000 1989 Land Purchase Note due in annual installments of \$6,667 through September 20, 1995; interest at 70% of base rate charged by lending bank	\$ 33,333
\$54,000 1989 Bridge Repairs Note due in annual installments of \$9,000 through September 20, 1995; interest at 70% of base rate charged by lending bank	45,000

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

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\$14,000 1989 Rescue Truck Note due in annual installments of \$7,000 through September 20, 1991; interest at 70% of base rate charged by lending bank 7,000

\$30,000 1990 Bridge Repairs Note due in annual installments of \$10,000 through April 10, 1993; interest at 7.50% 30,000

Total \$115,333

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>General</u> <u>Obligation Debt</u> <u>Principal</u>
1991	\$ 32,667
1992	25,667
1993	25,667
1994	15,666
1995	15,666
<u>Totals</u>	<u>\$115,333</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Salisbury is using an equalized value of \$63,673,976 and a legal debt margin of \$1,114,295.

C. Bonds or Notes Authorized - Unissued

Article 17 of the 1985 Town Meeting approved an appropriation of \$36,750 for repairs to Peter's Bridge, to be financed by long-term borrowing.

Article 14 of the 1987 Town Meeting approved an appropriation of \$43,875 for repairs to South Road, to be financed by long-term borrowing.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

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Article 5 of the 1990 Town Meeting appropriated \$130,000 for landfill closing, to be financed by long-term borrowing.

*NOTE 4 - FUND EQUITY**Reserved for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$51,313.

*Reserved for Special Purposes*

The \$282,395 of fund balances reserved for special purposes represents \$232,283 of Capital Reserve Funds legally reserved for specific future purposes, and \$50,112 of the Capital Projects Fund balance reserved for Capital Improvements.

*Reserved for Endowments*

The \$23,486 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Trust Funds*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery Maintenance	<u>\$9,030</u>	<u>\$14,456</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Road Maintenance	\$173,238	
Emergency Services Equipment	23,075	
Revaluation	12,371	
Recreational Facilities	15,331	
Town Hall/Parking Lot	2,829	
Highway Equipment	<u>5,439</u>	
<u>Total Expendable</u>	<u>\$232,283</u>	
<u>Total All Trust Funds</u>	<u>\$255,769</u>	

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

## NOTE 5 - CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility." Under the terms of the agreement, each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature.

EXHIBIT A-1  
TOWN OF SALISBURY  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1990

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property and Inventory	\$1,118,681	\$1,123,816	\$ 5,135
Yield	17,500	18,395	895
Land Use Change	2,500	4,940	2,440
Interest and Penalties on Taxes	1,500	16,576	15,076
Total Taxes	<u>1,140,181</u>	<u>1,163,727</u>	<u>23,546</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	60,000	62,977	2,977
Dog Licenses	1,000	1,070	70
Business Licenses, Permits and Fees	90	74	( 16)
Total Licenses and Permits	<u>61,090</u>	<u>64,121</u>	<u>3,031</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	9,078	9,078	
Business Profits Tax	17,066	17,066	
Highway Block Grant	32,852	32,039	( 813)
Reimb. a/c State-Federal Forest Land	871	871	
Flood Control	18,242	18,242	
Reimb. a/c Fighting Forest Fires		656	656
Payment in Lieu of Taxes	1,700	1,851	151
Total Intergovernmental Revenues	<u>79,809</u>	<u>79,803</u>	<u>( 6)</u>
<u>Charges for Services</u>			
Income From Departments	3,500	5,891	2,391
Rent of Town Property	1,300	1,725	425
Total Charges for Services	<u>4,800</u>	<u>7,616</u>	<u>2,816</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	10,000	20,072	10,072
Sale of Town Property	40	40	
Insurance Dividends and Reimbursements		3,820	3,820
Income From Trust Funds	1,000		( 1,000)
Other		192	192
Total Miscellaneous Revenues	<u>11,040</u>	<u>24,124</u>	<u>13,084</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Trust Funds</u>			
<u>Expendable Trust Funds</u>			
Capital Reserve Funds	31,250	11,250	( 20,000)
<u>Total Revenues and Other Financing Sources</u>	<u>\$1,328,170</u>	<u>\$1,350,641</u>	<u>\$22,471</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2  
TOWN OF SALISBURY  
Statement of Appropriations, Expenditures and Encumbrances  
for the Fiscal Year Ended December 31, 1990

Current	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
<b>General Government</b>					
Town Officers' Salaries	\$	\$ 17,000	\$ 17,985	\$	(\$ 985)
Town Officers' Expenses		27,500	29,568		( 2,068)
Election and Registration Expenses		1,500	1,447		53
Cemeteries		3,000	1,870		1,130
General Government Buildings	2,800	11,000	8,441	5,300	59
Reappraisal of Property		33,250	33,249		1
Planning and Zoning		3,800	1,448		2,352
Legal Expenses		7,000	2,961		4,039
Advertising and Regional Associations		1,250	1,666		( 416)
Employee Benefits		3,000	3,448		( 448)
Insurance		17,200	11,178		6,022
Unemployment Compensation		250	169		81
Overlay		12,490	23,731		( 11,241)
Total General Government	2,800	138,240	137,161	5,300	( 1,421)
<b>Public Safety</b>					
Police Department		13,391	12,608		783
Fire Department		25,210	19,486	3,800	1,924
Civil Defense		1			1
Building Inspection		2,500	1,828		672
Total Public Safety		41,102	33,922	3,800	3,380
<b>Highways, Streets, Bridges</b>					
Town Maintenance		78,250	77,850		400
Street Lighting		1,300	1,275		25
Highway Projects	19,695	57,200	64,266	15,500	7,129
Total Highways, Streets, Bridges	19,695	136,750	133,391	15,500	7,554
<b>Sanitation</b>					
Solid Waste Disposal		46,720	42,095	970	3,655
<b>Health</b>					
Health Department		100			100
Animal Control		100			100
Visiting Nurse Association		1,850	1,838		12
Total Health		2,050	1,838		212
<b>Welfare</b>					
General Assistance		6,000	7,594		( 1,594)
Other Welfare Agencies		928	927		1
Total Welfare		6,928	8,521		( 1,593)
<b>Culture and Recreation</b>					
Parks and Recreation		1,850	1,813		37
Patriotic Purposes		1,510	983		527
Total Culture and Recreation		3,360	2,796		564

EXHIBIT A-2 (Continued)  
TOWN OF SALISBURY  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1990

	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
Capital Outlay					
Engineering - Solid Waste	11,241	16,000	16,391	10,919	( 69)
Transfer Station	28,375		13,551	14,824	
Total Capital Outlay	<u>39,616</u>	<u>16,000</u>	<u>29,942</u>	<u>25,743</u>	<u>( 69)</u>
Debt Service					
Principal of Long-Term Debt		27,667	27,667		4,717
Interest Expense - Long-Term Debt		13,400	8,683		( 9,615)
Interest Expense - Tax Anticipation Notes		1	9,616		( 4,898)
Total Debt Service		<u>41,068</u>	<u>45,966</u>		
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Fund					
Public Library		8,300	8,300		
Expendable Trust Funds					
Capital Reserve Funds		5,000	5,000		
Intergovernmental Transfers					
School District Assessment		789,989	789,989		
County Tax Assessment		<u>92,643</u>	<u>92,643</u>		
Total Operating Transfers Out		<u>895,932</u>	<u>895,932</u>		
Total Appropriations, Expenditures and Other Financing Uses	<u>\$62,111</u>	<u>\$1,328,170</u>	<u>\$1,331,564</u>	<u>\$51,313</u>	<u>\$ 7,404</u>

EXHIBIT A-3  
TOWN OF SALISBURY  
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1990

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$ 6,645
<u>Additions</u>		
<u>1990 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$22,471	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>7,404</u>	
1990 Budget Surplus		<u>29,875</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$36,520</u>

The notes to the financial statements are an integral part of this statement.



EXHIBIT B-1  
TOWN OF SALISBURY  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1990

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<u>ASSETS</u>	Salisbury Free Library	Federal Disaster Fund	<u>Totals</u>	
			December 31, 1990	December 31, 1989
Cash and Equivalents	\$1,610	\$	\$1,610	\$860
<u>Receivables</u>				
Intergovernmental		<u>2,590</u>	<u>2,590</u>	
 TOTAL ASSETS	<u>\$1,610</u>	<u>\$2,590</u>	<u>\$4,200</u>	<u>\$860</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Interfund Payable	\$	<u>\$2,590</u>	<u>\$2,590</u>	\$
 <u>Equity</u>				
<u>Fund Balances</u>				
<u>Unreserved</u>				
Undesignated	<u>1,610</u>		<u>1,610</u>	<u>860</u>
 TOTAL LIABILITIES AND EQUITY	<u>\$1,610</u>	<u>\$2,590</u>	<u>\$4,200</u>	<u>\$860</u>

The notes to the financial statements are an integral part of this statement.

## EXHIBIT B-2

## TOWN OF SALISBURY

## Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1990

	Salisbury Free Library	Federal Disaster Fund	Totals	
			December 31, 1990	December 31, 1989
<u>Revenues</u>				
Intergovernmental Revenues	\$	\$18,132	\$18,132	\$ 124
Charges for Services	116		116	115
Miscellaneous	274		274	335
<u>Other Financing Sources</u>				
Operating Transfers In	<u>8,300</u>		<u>8,300</u>	<u>8,385</u>
<u>Total Revenues and Other Financing Sources</u>	<u>8,690</u>	<u>18,132</u>	<u>26,822</u>	<u>8,959</u>
<u>Expenditures</u>				
<u>Current</u>				
Highways, Streets, Bridges		18,132	18,132	
Culture and Recreation	<u>7,940</u>		<u>7,940</u>	<u>9,388</u>
<u>Total Expenditures</u>	<u>7,940</u>	<u>18,132</u>	<u>26,072</u>	<u>9,388</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures</u>	750	-0-	750	( 429)
<u>Fund Balances - January 1</u>	<u>860</u>	<u>-0-</u>	<u>860</u>	<u>1,289</u>
<u>Fund Balances - December 31</u>	<u>\$1,610</u>	<u>\$ -0-</u>	<u>\$ 1,610</u>	<u>\$ 860</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3  
TOWN OF SALISBURY  
Special Revenue Fund - Salisbury Free Library  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1990

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RevenuesCharges for Services

Book Sales and Fines

\$ 116

Miscellaneous

Interest Income

156

Other

118

Other Financing SourcesOperating Transfers In

General Fund

8,300Total Revenues andOther Financing Sources

\$8,690

ExpendituresCurrentCulture and Recreation

Salaries and Benefits

\$3,514

Other Administrative Costs

454

Books, Periodicals and Programs

3,789

Operations and Maintenance of Facilities

183Total Expenditures7,940Excess of Revenues and OtherFinancing Sources Over Expenditures

750

Fund Balance - January 1860Fund Balance - December 31\$1,610

The notes to the financial statements are an integral part of this statement.



EXHIBIT C-2  
TOWN OF SALISBURY  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1990

	Pingree Bridge	Peter's Bridge	Landfill Closing	Totals
				December 31, 1990
				December 31, 1989
Other Financing Sources				
Proceeds of General Long-Term Debt	\$	\$30,000	\$	\$30,000
Operating Transfers In		<u>23,053</u>	<u>21,106</u>	<u>44,159</u>
Total Other Financing Sources		53,053	21,106	74,159
Expenditures				
Capital Outlay				
General Construction	<u>28,128</u>	<u>23,053</u>	<u>18,246</u>	<u>69,427</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures	( 28,128)	30,000	2,860	4,732
Fund Balances - January 1	<u>45,380</u>			<u>45,380</u>
Fund Balances - December 31	<u>\$17,252</u>	<u>\$30,000</u>	<u>\$ 2,860</u>	<u>\$50,112</u>
				<u>\$45,380</u>

EXHIBIT D-1  
TOWN OF SALISBURY  
Trust Funds  
Combining Balance Sheet  
December 31, 1990

	Trust Funds		Totals	
	Expendable Capital Reserve	Nonexpendable Town	December 31, 1990	December 31, 1989
<b>ASSETS</b>				
Cash and Equivalents	\$281,948	\$23,486	\$307,434	\$339,992
Investments	71,064		71,064	73,064
Interfund Receivable	8,750		8,750	
<b>TOTAL ASSETS</b>	<b>\$365,762</b>	<b>\$23,486</b>	<b>\$389,248</b>	<b>\$413,056</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
Intergovernmental Payable	\$133,479	\$	\$133,479	\$125,086
<b>Equity</b>				
Fund Balances		23,486	23,486	22,304
Reserved for Endowments	232,283		232,283	265,666
Reserved for Special Purposes	232,283		232,283	287,970
<b>Total Equity</b>		<b>23,486</b>	<b>255,769</b>	<b>287,970</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$365,762</b>	<b>\$23,486</b>	<b>\$389,248</b>	<b>\$413,056</b>

## 1990 HIGHWAY DEPARTMENT REPORT

During 1990 the following road improvements were made:

Unpaved Roads:

Bay Road: Cleaned culverts, installed one new culvert, ditched and crushed graveled approximately 8/10 mile.

Warner Road: Installed 4' X 30' culvert, widened road and rip-rapped banks on brook at Greeno Pond.

Brook Road: Graveled and graded approximately 4/10 mile from R. Bentley's to Smith Corner.

Warner Road: Graveled and graded from Pond Hill to Smith Corner.

Gerrish Road: Installed two culverts.

Couchtown Road, Scribner's Corner and North Road: Replaced culverts.

All roadsides were mowed. Many dead trees were cut and removed by Cook's Tree Service and by Highway Department.

Paved Roads:

West Salisbury Road: Many rocks were removed, culverts cleaned, ditched. Shoulder work where needed.

Mill Hill: Corner widened, shimmed and sealed.

Brookside Drive: Culvert at entrance was replaced. Road was patched, shimmed and sealed.

The following designated roads were repaired with funds from the Federal Emergency Management Agency with a budget of \$15,542.00:

Rabbitt Road: Stone lined ditch, gravel and graded.

Brook Road: By Mill Brook was graveled and graded.

The following roads were graveled and graded where needed: Warner Road, Couchtown Road, Gerrish Road, Dunlap Road, New Road, Mountain Road, Oak Hill Road.

Respectfully submitted by,  
Donald J. Nixon  
Road Agent

## 1991 HIGHWAY DEPARTMENT BUDGET PROPOSAL

Amount	Item
\$ 750	Payment to Warner (Maint. of Quimby Road)
2,500	Brush Cutting
60,000	Winter Maintenance (includes gen. exp.)
15,000	Summer Maintenance (includes gen. exp.)
<u>\$ 78,250</u>	TOTAL: General Highway Maintenance
\$ 32,000	Paved Road Maintenance Program
7,700	Unpaved Road Maintenance Program
4,000	Special Projects (debris & tree removal)
<u>\$ 43,700</u>	TOTAL: Highway Projects
<u>\$ 121,950</u>	TOTAL: HIGHWAY DEPARTMENT BUDGET PROPOSAL
\$ 32,000	HIGHWAY BLOCK GRANT FUNDS AVAILABLE (est.)
\$ 89,950	AMOUNT TO BE RAISED BY TAXATION



## SALISBURY FREE LIBRARY

Our Library is definitely an excellent place to spend a snowy evening. With our book leasing program, people are able to read all the best sellers without going to the expense of purchasing them. We have had to close on Thursdays due to budget cuts, but it is only for the Winter months. Our regular hours will be back in the Spring.

We've some terrific new cookbooks dedicated to Betty Kepper, and Hazel Williams has approved the building of new shelves in the childrens section with money donated for her birthday. We are still adding books to our shelves in memory of Sylvia Barber, Millie Stahl and Fran Casey.

The Friends continue to donate a book for every new baby born in Salisbury. This book has a bookplate with the new baby's name - this has been a busy year!

The Friends have also sponsored the Summer Reading Program for the children of our Town. This has always been exciting, with prizes for those who participate.

Also, our copy machine is finally back in operation - sorry for any inconvenience to our patrons for the long delay in getting this back in service.

We also have a beautiful exhibition table if anyone in town has any hobbies or collections they would like to share with visitors of the library. Please see the Librarian or one of the Trustees if you are interested.

Hope you all have a nice year and spend more time at our Library - it's really worth the trip!

Pat McDonough - Director  
Sandy Miller - Treasurer  
Pam Hutchins - Secretary  
Trustees, Salisbury Free Library

**SALISBURY FIRE DEPARTMENT REPORT**

The Fire Department has been busy this year with sixty calls and monthly trainings. We were given three buildings this year to use for live fire training. This is the best way for us to prepare for the house fires we will have. We also have completed an incident command course and are starting a certified pump operators course.

Just as we thought we would get through 1990 without a serious fire disaster struck. We were called to a house fire in December and found the ell of the house was all ablaze. Our well trained and well equiped fire department was able to enter the house and stop the fire before it did serious damage to the main house.

We went to a parade this summer in a neighboring town and received an award for having the cleanest truck there. I think that shows the pride the firefighters take in themselves and their equipment.

I am very proud of our department and thankful for the support the Town has given. I look forward to the challenges of 1991 and beyond.

Respectfully submitted  
Ed Bowne  
Fire Chief

**TOWN OF SALISBURY POLICE DEPARTMENT**

1990 was a busy year for the police department. We responded to an average of 15 calls a month or a call every other day. The size of the budget restricts us to 7 hours on Duty a Week, and 70 hours a week that we are available on call. The rest of the time we rely on the New Hampshire State Police to cover the Town.

For 1991 I was asked to cut my budget by first 5% then 10%. The largest place I found I could cut was in the phone system. When you call the Police Department now, the call goes to the station and is then transferred automatically to the dispatch center. The Police Department pays the toll call. To save money we will be asking residents to call a new number which will be a Concord exchange thus eliminating the toll calls from the budget. A notice and stickers to put on the phone will be sent out when this change occurs.

With hard economic times upon us CRIME WILL INCREASE. I am asking you to help us by watching what goes on around you. If you see a strange car in your neighborhood jot down the plate number and give us a call. Maybe it is just a passerby or maybe they just broke into the house next door. We are not allotted enough time for patrol, so we ask for you - ALL OF YOU - to be our eyes and ears so we can keep crime to a minimum.

RESPECTFULLY  
Chief of Police  
Gary Davis

**SALISBURY ZONING BOARD OF ADJUSTMENT**

The Zoning Board of Adjustment heard 10 cases in 1990, up from 9 cases in 1989; all but one appeal was approved. The ZBA continues to function as a means of appeal for owners of the many oddly shaped pre-existing and nonconforming lots and structures in Town. This is a good time to thank all the board members and alternates who donate their time to help make Salisbury a good place to live.

Respectfully submitted,  
John S. Bentley, Chairman

## BUILDING INSPECTION REPORT

Forty-eight building permits were issued during 1990, in categories as follows:

Dwellings	4
Replacement dwellings	1
Non-residential buildings	1
Non-residential renovations	1
Living space additions and renovations	10
Garages	11
Barns	4
Miscellaneous storage buildings	7
Porches and decks	6
Camping permits	3

Please check to see that your smoke detectors are in good working order; if there are none in your home, please give serious consideration to installing some.

Statistics have shown that stairways are where many residential accidents occur. If you have a stairway with no handrails, please give consideration to installing one.

Recent changes in regulations from the NH Water Supply and Pollution Control Commission will impact septic systems repair and replacement work. At this time, it appears that a test pit will be required to determine the level of the seasonal high water table prior to working on an existing system. In addition, a questionnaire about the work done must be filed with the Commission after the work is completed.

Continued active involvement in the NH Building officials Association has resulted in an excellent network of communication regarding fire safety and general building regulations, and has become particularly beneficial in our efforts to be knowledgeable and consistent in the administration of regulations adopted locally as well as those mandated from the State level.

Respectfully submitted,  
Daisy Dunham  
Building Inspector

William Lovering  
Deputy Building Inspector

## TOWN OF SALISBURY FOREST FIRE WARDEN AND STATE FOREST RANGER

During Calendar Year 1990, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were fires kindled without a fire permit from the Forest Fire Warden, permit fires that escaped control and rekindled fires. All of these fires are preventable, but ONLY with your help.

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to done."

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1990, including a 262 acre fire in Moultonboro and several fires in Hooksett.

In 1990, the New Hampshire Division of Forests and Lands trained 844 local Wardens and Deputy Wardens in the Incident Command System (ICS), an incident management system for all types of emergencies. In 1991, Wardens will be trained in the use of Class A foam in wild-fire suppression.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or the Division of Forests and Lands at 271-2217.

## FOREST FIRE STATISTICS — 1990

	<u>STATE</u>	<u>DISTRICT</u>	<u>TOWN OF SALISBURY</u>
Number of Fires	489	32	Approximately 150 Permits Issued
Acres Burned	473	38	11 Non-Permit Fires

Bryan C. Nowell  
Forest Ranger

Dennis Patten  
Salisbury Forest Fire Warden

## OLD HOME DAY REPORT

After a lively parade with floats, music, kids on bicycles, antique cars, fire trucks and horses Old Home Day continued with a concert by the Lyme Town Band, a magic show, and more music by the Blake Mountain Band.

The Antique Fair sponsored by the Salisbury Historical Society continued through the day, and the Chicken Barbecue by the Salisbury Community Church started at noon and extended through the supper hour.

Games and bubble blowing occupied the younger generation in the afternoon, and the adults enjoyed a country-western dance in the evening.

Throughout the day many friends enjoyed meeting and sharing in the spirit on another Salisbury Old Home Day.

The committee wishes to thank all who worked and contributed to make the affair a success.

Respectfully submitted

Paul S. Shaw  
Chairman

## CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Salisbury is a member in good standing of the Commission:

The CNHRPC is organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities.

Our accomplishments over the last year include:

Housing: We assisted communities in implementing the recommendations of Affordable Housing Needs in the Central Region, published in 1989. The report identifies low and moderate income housing needs in the Region by municipality.

Regional Plan: We prepared a draft of the land use element of the regional master plan. The draft is scheduled for public hearing in February of 1991.

Solid Waste: The Commission assisted the Central NH and Hopkinton-Webster Solid Waste Districts in obtaining state approval of their Solid Waste Management Plans. The Commission had assisted each district in the preparation of their plans and continues to assist with implementation.

Recycling: The CNHRPC prepared a regional recycling status update, funded by a grant through the Governor's recycling initiative.

Household Hazardous Waste Collection: The CNHRPC organized its second household hazardous waste collection on October 13, 1990, with collection sites in Bow and Warner. Cosponsors were the Towns of Allenstown, Boscawen, Bow, Bradford, Canterbury, Dunbarton, Hopkinton, Pembroke, Sutton, Warner, Webster, and Wilmot and Wheelabrator Concord, LP.

River Management and Protection: The Commission cosponsored the successful nomination of the upper Merrimack River to the NH Rivers Management and Protection Program. The Commission is co-sponsoring the nomination of the Contoocook River this legislative session.

Water Resource Management and Protection (WRM&PP): The Beaverdam Brook Plan, encompassing parts of Boscawen, Salisbury, and Webster is the first multitown plan completed in New Hampshire.

Geographic Information System (GIS): The system, designed to map and manage geographic information, has been used in regional and town plans.

During 1990 CNHRPC activities in Salisbury included assisting in organizing the master plan update, reviewing drafts of the master plan, discussing proposed subdivisions and review assistance, providing model gravel excavation regulations and planning board procedures, providing traffic count data and information on the regional traffic count program, and providing research information to the master plan committee chair.




1990 ANNUAL REPORT  
CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE

I 1991 Budget

	<u>Item Budget</u>	<u>Subtotals</u>
1. Wheelabrator Concord Co. Service Fees		
(a) 1991 budgeted service fee	\$2,074,983	<hr/> \$2,074,983
2. Bypass Disposal Cost Reserve		125,000
3. Franklin Residue Landfill		
(a) Operations and Maintenance	817,355	
(b) Bond and Loan Payments	446,138	
(c) Expansion Sinking Fund	521,224	
(d) Closure Sinking Fund	135,254	
	<hr/>	1,919,971
4. Cooperative expenses, including consultants & studies		<hr/> 443,367
		<hr/>
Total 1991 Budget		\$4,563,321
Less, portion of interest & surplus applied to 1991 budget		- 410,378
		<hr/>
Net - to be raised by Cooperative Member Municipalities		\$4,152,943
1991 GAT of 110,893 tons, cost =	\$37.45/ton	

II Summary 1990 completed our first full year of operations with positive results. We delivered 105,385 tons of trash from our 27 communities at a Co-op cost of \$36.45 per ton covering full cost of all operations, including our landfill, plus future landfill expansion and closure funds. While our delivered tons were down in 1990 we expect in 1991 to be much closer, due to operating experience, to our 1991 Guaranteed Annual Tonnage of 110,893 tons. Our operator at the Landfill, J.D. McLeod, continues to function in an exemplary manner and his efforts are greatly appreciated by the Co-op. Our tipping fee in 1991 was set at \$37.45 and we intend to commence the design and some construction of our Phase II Operations at the Landfill. Once again the communities should be grateful to their Co-op representatives who have given much time and effort since 1985 to pull this project together and to continue it into the coming years.

  
Ronald H. Ford  
Project Director

## SALISBURY RECYCLING COMMITTEE REPORT

A Town Recycling Committee was formed at the request of the Board of Selectmen after the 1989 Town Meeting. The committee's goal has been to develop information on the most efficient, cost-effective means of recycling in the Town of Salisbury.

Recycling is the single most effective means of keeping current and future costs of solid waste disposal under control. Nearly all New Hampshire communities either have recycling programs in place, or are making plans to develop comprehensive recycling 25 percent or more of their trash.

Because Salisbury was already recycling scrap metal, one of our first acts as a committee was to improve the marketability of our scrap metal. The committee consulted with engineers from the New Hampshire Department of Environmental Services and from the firm of Shevenell-Gallen (who are overseeing the closure of our land-fill) to locate a new site for the scrap metal pile. The new site will allow our transfer station attendant to keep closer watch over what gets discarded in the metal pile. Keeping pile free from contaminants such as wood, plastic and rubber will keep the costs of recycling our scrap metal as low as possible in the future.

In the past few months, various committee members have participated in a leaf and yard waste composting workshop and visited recycling centers in other New Hampshire towns.

Because Salisbury is too small to fund and operate a recycling processing center of its own, the committee sent letters to several neighboring communities already operating such facilities to see if any would be willing to accept our recyclables. We received an enthusiastic positive response from the Town of Warner, which has an ambitious and very successful recycling program.

Subsequent conversations and meetings with representatives from Warner leave us confident that we can work out an arrangement to haul our recyclables to Warner. Warner would be willing to accept our old newspapers, cardboard, plastic, and tin and aluminum cans. We are recommending that Salisbury construct a homemade trailer similar to one the Town of Hancock has used for the past seven years to transport recycable materials to Peterborough. We are also confident we could win a matching grant from the Governor's Grants Recycling Program to fund half the cost of building the trailer.

We plan to work with Warner's director of Public Works to tailor the design of our trailer to match the unloading equipment at Warner's transfer station.

The committee meets the third Tuesday of each month at 7:30 P.M. at Academy Hall. We welcome new members, and encourage residents' participation in any of our meetings.

Respectfully Submitted,  
Salisbury Recycling Committee

### SUMMARY OF RULES FOR TRANSFER STATION

1. FACILITY USE: The Solid Waste Transfer Station facility is for use by residents, businesses, and institutions located within the Town of Salisbury. No waste generated from any source outside of Salisbury will be accepted.
2. LOCATION: The Solid Waste Transfer Station facility is located on Warner Road, the site of the former Salisbury Landfill.
3. HOURS: The Solid Waste Transfer Station facility shall have hours as may be posted. Initial hours will be Saturday 9 AM to 4 PM. No use will be permitted except during established hours without special arrangement with the Board of Selectmen or the Transfer Station Manager/Attendant.
4. STICKER REQUIRED: Salisbury residents may use the facility by permit only. Each resident shall display the sticker/permit on the driver's side of the vehicle. Stickers will be available at the Selectmen's Office from the Town Clerk. All commercial haulers will apply for a permit from the Board of Selectmen prior to their using the facility. Stickers will be issued every year and will cost \$1.00 each, with a limit of 2 per family. There will be no pro-rating of fees or refunds for a shorter period of validity. Permits will be issued by the Town Clerk at the time of your vehicle registration, after the first issuance.
5. OPERATOR: The Solid Waste Transfer Station facility Manager shall have authority to direct deposits and use of the facility, and will set hours and on-site unloading priorities for commercial haulers.
6. ACCEPTABLE WASTE TO CONTAINERS: Household, commercial, and institutional refuse. Tires (without rims) are accepted - two per household per trip.

7. OTHER ACCEPTABLE DEPOSITS: Brush, leaves, clean wood (not painted or pressure treated) to burning pit. White goods and other scrap metal to segregated metal piles for recycling. Additional recycling may be available/required as recycling facilities are developed.
8. UNACCEPTABLE WASTE NOT RECEIVED AT FACILITY: Hazardous waste, waste not generated in Salisbury, liquids or sludges, concrete, asphalt, large truck tires, rubble and demolition debris other than clean wood for the burning pit, or as may be suitable for hauling in the containers. Dead animals, manure, cars and/or large car parts (motors, fenders, hoods).
9. BATTERIES: NO household batteries, flashlight batteries, button (watch) batteries shall be deposited into the containers because they cause severe mercury pollution; NO car batteries are to be deposited into the containers.

NOTE: All vehicles shall cover their loads so that the material is secure. Trash may be considered covered by utilization of plastic bags or a similar cover. The owner or operator will be responsible for a clean-up charge for any vehicle losing material at the site. The responsibility remains whether it be by wind or unsecured load or driver error.

All vehicles and drivers entering the facility do so at their own risk and are liable for any and all damages that may be caused to the facility and/or its personnel.

SALISBURY BOARD OF SELECTMEN

## SALISBURY RESCUE SQUAD

Fellow Citizens,

This past year has been busy and fulfilling for those of us dedicated to the service of the Town. We are well equipped with the "new" ambulance which has been a real asset. Many of you have given cash donations to the squad in the name of someone we have assisted. Thank you for your continued support in this manner. This enables us to acquire much-needed equipment in a time of austere budgeting.

At the same time, we are discouraged by the attrition in the squad from burn-out which usually is predictable. Our group which started out the year with six members is now down to three. We are very sad to lose Pat McDonough, who has worked tirelessly for the squad as Captain and Lieutenant for the past six years and Walter Scott, Jr. who has been a dependable daytime responder. Walter is dropping Rescue Squad involvement to concentrate on his family, but will continue to be active with the Fire Department. We are grateful as well to Daisy Dunham, who has been very active with the squad, making many calls during the day and being responsible for supplies. Rod and Karen Hooper have also been very involved. Our heartfelt thanks to each of you for your precious gift to the Town of Salisbury, your time.

For the foreseeable future, it is very likely that the first person you see, should you need emergency medical assistance, will be a member of the Penacook Rescue Squad, our primary transporting service responding from Lower Boscawen. Therefore it is most important that when you call Fire Alarm in a medical emergency (1-225-3355), that you give very clear and concise directions to your home. Be sure that you give the name of the family who owns the home, specific name of the street or road with distance from known landmarks. It is a good idea to put outside house lights on or leave a car with lights on at the end of the driveway to alleviate confusion. We live in a rural area and time is critical. Precious time is wasted when directions are inadequate.

If there is anyone who would like to volunteer in the Rescue Squad, this is an excellent time to step forward. We would welcome your involvement. You must be 18, and minimum requirement is that you take a first aid course. There are Advanced First Aid, EMT and NH First Responder courses available through the American Red Cross and others, and held periodically at area hospitals and rescue squads. If there were enough interest from Town residents, we would run a course at the Salisbury Fire House. The basic courses are about 60 hours (EMT is more) and include CPR. The cost of the course is minimal when you consider the training that you receive could help you save the life of a family member or know what to do in a medical emergency.

I can tell you the satisfaction derived from helping out in such a situation is exhilarating. It is really a wonderful feeling and personally, I find that this is a way I can serve the Town of Salisbury. As a citizen of this Town where there is a strong sense of community, maybe you would derive great deal of satisfaction from learning First Aid and CPR and being a part of the Resuce Squad. Please feel free to call if you want more information.

Respectively submitted,

Rouleen W. Koelb  
Captain

# MINUTES OF THE TOWN MEETING

## MARCH 13, 1990

The meeting was called to order at 1:00 PM with Moderator Edward Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to the Bartlett Grange for a delicious dinner.

A motion was made and seconded to keep the polls open during the business meeting. Vote was in the affirmative.

ARTICLE 1. Ballot article. To choose all necessary Town Officers for the ensuing year. Results of balloting:

Moderator for 2 years:	Edward D. Bailey	308
Selectman for three years:	Raymond M. Robbins	185
Treasurer for 1 year:	Norma C. Lovejoy	286
Tax Collector for 1 year:	Gayle B. Landry	303
Town Clerk for 1 year:	Dora L. Rapalyea	292
Road Agent for 3 years:	Donald Nixon	160
*RECOUNT REQUESTED*		
Supervisors of the Check List for 6 years	Clairbel Brockstedt	303
Library Trustees for 3 years:	Pamela D. Hutchins	161
Trustees of Trust Funds for 3 years	Gudmund D. Ipsen	296
Budget Committee for 3 years:	Peter J. Merkes	223
	Sandra S. Miller	244
	Edward N. Sawyer	244
Planning Board for 3 years:	William W. Lovering	262
Planning Board for 2 years:	Robert H. Irving	278
Planning Board for 1 year:	William D. MacDuffie, Sr.	278

ARTICLE 2. To vote by Official Ballot the Amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town report.

Amendment No. 1	Yes 238	No 57
Amendment No. 2	Yes 234	No 63

ARTICLE 3. To vote by Official Ballot whether or not to abolish the Planning Board as proposed by petition of the voters of the Town.

Yes 46 No 270

And to act upon the following subjects at the Business Meeting at 7:30 PM.

ARTICLE 4. To hear the report of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept reports as printed.

Two corrections were made in the 1989 Town Report by Selectman Kepper. The first change was on page 13 line 125, 'Proceeds of Bonds and Long-Term Notes' should read \$54,000. Second correction, page 61 Article 14, 'two-thirds vote needed' was removed. Selectman D. Lovejoy announced that Peg Boyles will chair the Recycling Committee.

Vote was in the affirmative.

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to issue bonds or notes in the amount of one hundred thirty thousand dollars (\$130,000.00) and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of closing the landfill, including engineering and construction management costs. (By Ballot) Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept article as read.

D. Frew asked how long does the Town have to close the landfill. Selectman Kepper said we do not have a time frame, but we hope the work will start in July. F. Shaw asked if \$130,000. will be enough. Selectman Kepper stated that \$130,000. should be enough and the cost will be spread over many years. A Question was asked 'Who uses the dump.' Selectman Kepper responded, This dump was and is for Salisbury residents and landowners only.

This article required a two-thirds vote along with the ballot box remaining open for one hour. At 8:40 PM the ballots were counted.  
Yes 125 No 10 Vote was in the affirmative.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to be put in the Emergency Services Equipment Capital Reserve Fund, established in 1987.

Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept article as read.

Vote was in the affirmative.

ARTICLE 7. To see if the Town will vote to raise and appropriate five thousand dollars (\$5,000.00) to be put in the Recreational Facilities Capital Reserve Fund, established in 1987.

Motion was made by D. Rapalyea and seconded by D. Chamberlin to accept article as read.

P. Merkes, Chairman of the Budget Committee, stated that this Article was not recommended by the committee.

This Article was defeated.

ARTICLE 8. Shall we adopt the provisions of RSA 72:28 V & VI, for an optional veteran's exemption and an expanded qualifying war services for veterans seeking the exemption? The optional veteran's exemption is \$100.00 rather than \$50.00 (By Ballot) Motion was made by D. Chamberlin and seconded by D. Rapalyea to



accept article as read.

Yes 95 No 27 Vote was in the affirmative.

ARTICLE 9. Shall we adopt the provisions of RSA 72:35 IV for an optional property tax exemption on residential property for a service connected total disability? The optional disability exemption is \$1,400.00 rather than \$700.00. (By Ballot)

Motion was made by D. Chamberlin and seconded by P. Ballou to accept article as read.

Yes 100 No 25 Vote was in the affirmative.

At this time one hour had passed and the ballots on Article 5 were counted.

ARTICLE 10. To see if the Town will vote to elect a Recreation Committee of five (5) members, with each member to serve a one year term.

Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept article as read.

Selectman Kepper stated that each year there will be 5 members on this committee. Starting next year we will vote on the Official Ballot for 5 Recreation Committee members.

Vote was in the affirmative.

ARTICLE 11. Shall the Town require the Selectmen to disclose any interest, whether vested, held directly or indirectly through a trust, corporation, partnership or nominee, contingent or otherwise, which they have held or presently hold in any real property which is situated in whole or in part in the Town of Salisbury. Initially, the Selectmen shall disclose their real property interests for the six six (6) year period preceding their first report filed under this provision, and shall do so by filing a disclosure statement describing their interests with the Town Clerk's office for the Town of Salisbury within sixty (60) days of the adoption of this By-law. Thereafter the Selectmen shall update their respective disclosure statements annually on or before February 1 of each year. Disclosure statements shall be available to the public for inspection and copying. (By Petition)

Motion was made by T. Loop and seconded by D. Connors to accept article as read.

L. Addison asked why this Article was needed when all records are public information. A letter from Town Attorney Dan Crean was read by Moderator E. Bailey stating this Article did not fall into legal compliance and should exempt the current board for 1 year.

T. Loop then made a motion to amend Article 11 to be in compliance with attorney's request. Amendment was seconded, and the amended Article was accepted as amended.

J. Landry stated he did not see that it was any business of towns people to know Selectmen financial business.

Article, as amended, was defeated.

ARTICLE 12. To see if the Town will vote that the Selectmen not expend town monies on legal fees, costs or expenses in connection with any matter or proceeding in which the Selectmen adopt or assert a position inconsistent with any Town Meeting vote. (By Petition)

Motion was made by T. Loop and seconded by D. Connors to accept article as read.

E. Sawyer stated article was not necessary and ties the hands of the Town. T. Loop feels Selectmen do not go with the will of the Town on many decisions. J. Barrett thought we should not make any hasty decisions that will affect the Town in the future. Moderator E. Bailey read a letter from Town Attorney stating this article was not in the best interest of the Town.

Article was defeated.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen to accept the conveyance of Maplewood Cemetery from the Maplewood Cemetery Association to be operated and maintained as a public cemetery; to accept all funds currently held by the Association to be administered as Cemetery Trust funds; and to authorize the Selectmen to implement this article on such terms and conditions and at such time as they deem in the best interests of the Town.

Motion was made by D. Chamberlin and seconded by P. Ballou to accept article as read.

C. Frew asked what would this entail and why a change. Selectman Kepper stated Maplewood Cemetery Association is a private organization and would like to convey the cemetery to the Town. R. Cote asked the cost to the Town and Selectman Kepper said the cemetery has \$9,400. in funds, \$1,000. annual income, \$6,000. in the checking account and \$14,700. in associate sales. All this money will come to the Town for the upkeep of Maplewood Cemetery, P. Adams said that it was difficult to get people to come to Maplewood Cemetery meetings so the Town was asked to take over the cemetery. Vote was in the affirmative.

ARTICLE 14. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.

Motion was made by N. Lovejoy and seconded by D. Rapalyea to accept article as read.

Selectman D. Lovejoy asked to amend the Budget to increase General Assistance from \$3,000. to \$6,000. and therefore the total budget will be \$551,848. The amended Budget was accepted as amended. Vote was in the affirmative on the amended Article.

ARTICLE 15. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33.7.

Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept article as read.

Treasurer N. Lovejoy said that we have not had to borrow money in anticipation of taxes in the past few years. However, this year because of so many unpaid taxes, the Town may need to borrow money to pay Merrimack Valley School District.

Vote was in the affirmative.

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the

Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept article as read.

Vote was in the affirmative.

ARTICLE 17. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under twenty-five hundred dollars (\$2,500.00).

Motion was made by N. Lovejoy and seconded by D. Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 18. To transact any other business that may legally come before this meeting.

Motion was made by D. Lovejoy and seconded by D. Rapalyea to adjourn the meeting.

Vote was in the affirmative.

The meeting was adjourned at 9:25 PM.

On March 15, 1990 Leon A. Jones requested, with the Town Clerk's Office, a recount of the Road Agent's ballot vote. The appropriate officials were notified and the recount was conducted at 7:00 PM March 22, 1990 at the Town Office. The results are as follows:

Leon A. Jones	147
Donald Nixon	169

Donald Nixon was declared as winner by Moderator E. Bailey.

The above is a true copy according to the best of my knowledge and belief.

Dora L. Rapalyea  
Town Clerk

Date	Name of Child	Name of Mother	Name of Father
Jan. 7	Nathan Forrest Hanson	Jo-Ellen J. Hanson	Stephen F. Hanson
Jan. 9	Joseph Ernest Fournier	Debra J. Fournier	David J. Fournier, Jr.
April 6	Shaina Dianne Mower	Laurie J. Mower	Richard L. Mower
May 9	Tristan Avery Martinez-Buckley	Debra L. Martinez-Buckley	Rodney M. Martinez-Buckley
June 9	Andrew George Sweatt	Kimberly B. Sweatt	George A. Sweatt, III
June 29	Althea Rachel Rosen	Janet A. Rosen	Gary S. Rosen
July 15	Hailey Tempest Sanborn	Corine M. Phelps	Brian R. Sanborn
July 21	Ryan Hunter Pilsbury	Theresa M. Pilsbury	David M. Pilsbury
July 23	Ethan Robert Daley	Joyce M. Daley	Marck C. Daley
Aug. 16	Spencer Wentworth Wood	Lori B. Wood	Leonard T. Wood
Sept. 3	David James McCarthy	Patricia M. McCarthy	James M. McCarthy
Sept. 7	Elijah Lussier	Sandra Lussier	Gerard R. Lussier, Jr.
Sept. 11	Nathan Joseph Golomb	Kaye E. Golomb	Kenneth J. Golomb
Oct. 11	Courtney Ann Morse	Karen L. Morse	Harold E. Morse
Oct. 19	Erika May Mussey	Pamela J. Mussey	Albert W. Mussey

## MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1990

Date	Name of Groom	Reisidences	Name of Bride	Residence
May 12	Albert W. Mussey	Salisbury	Pamela J. Dukette	Salisbury
May 26	Lionel J. Talbot, Jr.	Salisbury	Martha C. Maynard	Salisbury
June 3	Richard Le Roy Stevens	Canterbury	Katherine Dunleavy	Salisbury
Aug. 17	Karl A. Hanson	Salisbury	Michele M. Bissonnette	Manchester
Oct. 13	Joseph J. Dzieznaowski	Salisbury	Candice A. Duke	Salisbury
Nov. 24	Gregory J. Cripe	Ft. Lauderdale, FL	Elizabeth A. Phillips	Ft. Lauderdale, FL
Dec. 8	Darrell O. Bentley	Salisbury	Audrey M. Richardson	Salisbury

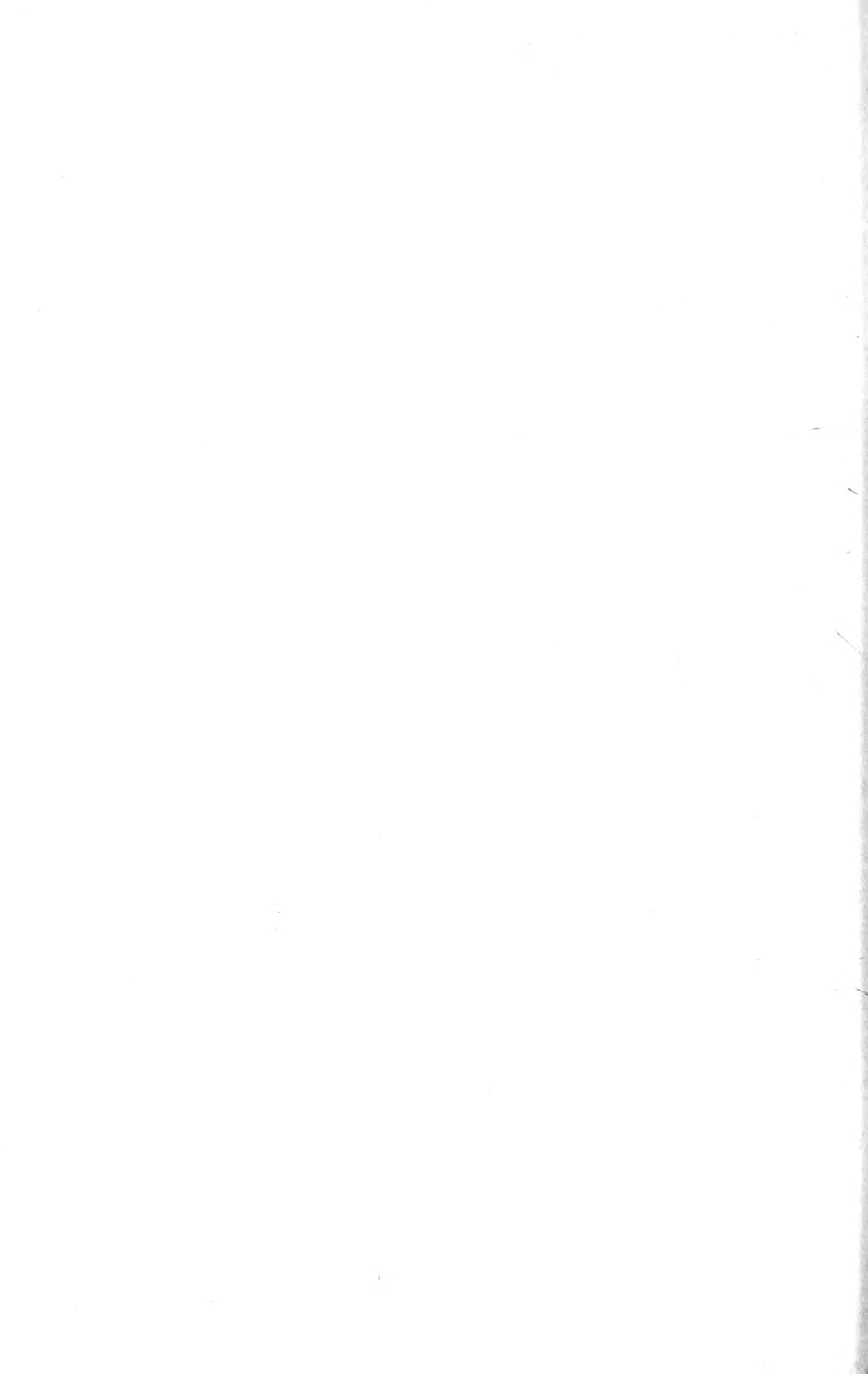
## DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1990

Date	Name of Deceased	Place of Death
Feb. 27	Catherine E. Hews	Concord
April 3	Lawrence Bowne	Salisbury
Oct. 26	Newton E. deHaro	Franklin
Nov. 24	Eugenie M. McLaughlin	Boscawen

I hereby certify that the above is correct according to my knowledge and belief.

Dora Rapalyea  
Town Clerk













**FIRST CLASS**

UNH Library    Dimond Library  
Main St  
Durham    NH

03824

March 12, 1991  
Polls Open at 1 PM - Close at 7:30 PM  
Business Meeting at 7:30 PM

**TOWN OFFICE HOURS**

Selectmen meet 2nd and 4th Mondays at 7:00 PM

Administrative Assistant:	Tuesday & Thursday 9:00 AM to 12 Noon
Town Clerk: (In charge of auto and boat registrations, vital records, dog licenses)	Tuesday & Wednesday 9:00 AM to 11:00 AM 6:30 PM to 8:30 PM
Tax Collector (In charge of property and yield taxes)	Tuesday 6:30 to 8:30 PM Wednesday 9:00 AM to 11:00 AM 6:30 PM to 8:30 PM
Library: (Closed Thursday during winter)	Tuesday - 1:00 PM to 5:00 PM Thursday - 9:00 AM to 12 Noon Friday - 6:00 PM to 8:00 PM Saturday - 1:00 PM to 4:00 PM 24-hour book return
Building Inspector:	Wednesday - 6:30 PM to 8:30 PM

Cover photo taken by Bruno Floro, showing the newly renovated Peter's Bridge.

